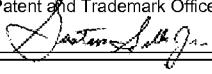


CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on

Date: April 17, 2006

Name: Gustavo Siller, Jr.

Signature: 

**BRINKS
HOFER
GILSON
& LIONE**

Our File No. 9281-4799

Client Reference No. N US02192

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
 Masamichi Saito) Examiner: Wellington, Andrea L
 Serial No. 10/823,473) Art Unit: 2627
 Filing Date: April 13, 2004)
 For: CPP GIANT MAGNETORESISTIVE HEAD WITH)
 LARGE-AREA METAL FILM PROVIDED)
 BETWEEN SHIELD AND ELEMENT)

Commissioner for Patents
 P. O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal Letter; Office Action Status Inquiry
 Return Receipt Postcard

Fee calculation:

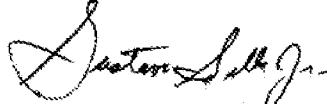
No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____.)
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Minus	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
					Rate	Add'l Fee	or	Rate
Total		Minus			x \$25=			x \$50=
Indep.		Minus			x 100=			x \$200=
First Presentation of Multiple Dep. Claim					+\$180=		+ \$360=	
					Total	\$	Total	\$

Fee payment:

A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,



Gustavo Siller, Jr.
 Reg. No. 32,305
 Attorney for Applicants

April 17, 2006
 (Dated)